

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16207701400000**  
**City of West Des Moines**  
**P.O. Box 65320, 4200 Mills Civic Pkwy**  
**West Des Moines, IA 50265**

**CITY OF** West Des Moines, **IOWA**  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	52,108,964		52,108,964	52,096,862
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	52,108,964		52,108,964	52,096,862
Delinquent property taxes	9,940		9,940	
TIF revenues	12,183,281		12,183,281	11,999,963
Other city taxes	5,070,012	0	5,070,012	4,652,139
Licenses and permits	1,980,884	0	1,980,884	1,643,830
Use of money and property	674,956	259,895	934,851	486,800
Intergovernmental	23,563,956	583,547	24,147,503	22,783,059
Charges for fees and service	5,964,721	15,126,618	21,091,339	19,658,575
Special assessments	200,558	0	200,558	215,000
Miscellaneous	2,655,108	22,420,410	25,075,518	11,734,446
Other financing sources	70,925,376	5,970,745	76,896,121	114,455,692
<b>Total revenues and other sources</b>	175,337,756	44,361,215	219,698,971	239,726,366
<b>Expenditures and Other Financing Uses</b>				
Public safety	29,142,995	0	29,142,995	32,748,497
Public works	9,363,033	0	9,363,033	10,268,789
Health and social services	1,104,051	0	1,104,051	1,218,431
Culture and recreation	7,957,828	0	7,957,828	8,979,408
Community and economic development	7,402,453	0	7,402,453	9,512,252
General government	7,744,565	0	7,744,565	8,985,925
Debt service	22,426,439	0	22,426,439	22,392,418
Capital projects	39,360,024	0	39,360,024	74,947,870
<b>Total governmental activities expenditures</b>	124,501,388	0	124,501,388	169,053,590
Business type activities	0	23,262,798	23,262,798	46,518,284
<b>Total ALL expenditures</b>	124,501,388	23,262,798	147,764,186	215,571,874
Other financing uses, including transfers out	50,981,780	6,408,753	57,390,533	85,154,392
<b>Total ALL expenditures/And other financing uses</b>	175,483,168	29,671,551	205,154,719	300,726,266
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-145,412	14,689,664	14,544,252	-60,999,900
Beginning fund balance July 1, 2016	81,246,724	165,034,850	246,281,574	244,347,567
Ending fund balance June 30, 2017	81,101,312	179,724,514	260,825,826	183,347,667

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 702,221 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 114,130,000	Other long-term debt	\$ 1,879,513
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 348,080,444

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		4/20/18	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Ryan Jacobson		515	222-3603
Signature of Mayor or other City official (Name and Title)			Date signed

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF West Des Moines					SELECT ONLY ONE <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	36,353,496	6,567,496		9,187,972			52,108,964			52,108,964	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	36,353,496	6,567,496		9,187,972	0		52,108,964		T01	52,108,964	4			
5	Delinquent property taxes	6,910	1,438		1,592			9,940		T01	9,940	5			
6	<b>Total property tax</b>	36,360,406	6,568,934		9,189,564	0	0	52,118,904			52,118,904	6			
7	<b>TIF revenues</b>			12,183,281				12,183,281		T01	12,183,281	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	466,470	84,343		106,875			657,688		T15	657,688	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	266,724						266,724		T15	266,724	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	4,142,184						4,142,184		T19	4,142,184	13			
14	Other local option taxes	3,416						3,416		T09	3,416	14			
15	<b>TOTAL OTHER CITY TAXES</b>	4,878,794	84,343	0	106,875	0	0	5,070,012	0		5,070,012	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,980,884						1,980,884		T29	1,980,884	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	163,943	13,978	20,140	357,262			555,323	259,895	U20	815,218	18			
19	Rents and royalties	43,720						43,720		U40	43,720	19			
20	Other miscellaneous use of money and property	75,913						75,913		U20	75,913	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	283,576	13,978	20,140	357,262	0	0	674,956	259,895		934,851	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	225,727						225,727	125,500	B89	351,227	27			
28	Community development block grants		48,365					48,365		B50	48,365	28			
29	Housing and urban development		123,083					123,083		B50	123,083	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	225,727	171,448	0	0	0	0	397,175	125,500		522,675	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF West Des Moines							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		8,120,086					8,120,086		C46	8,120,086	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	735	130,552			62,237		193,524	19,915	C89	213,439	49		
50	Iowa Department of Transportation					4,162,360		4,162,360		C89	4,162,360	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	1,919,899	347,139	230,635	454,090			2,951,763		C89	2,951,763	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,920,634	8,597,777	230,635	454,090	4,224,597	0	15,427,733	19,915		15,447,648	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	1,404,803	922,802			58,000		2,385,605			2,385,605	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	736,046						736,046		D89	736,046	66		
67	Other Municipal Sharing Agreements	2,543,380	24,002			1,766,519		4,333,901	438,132	D89	4,772,033	67		
68	Community School District Sharing Agreements	283,496						283,496			283,496	68		
69								0			0	69		
70	Total local grants and reimbursements	4,967,725	946,804	0	0	1,824,519	0	7,739,048	438,132		8,177,180	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	7,114,086	9,716,029	230,635	454,090	6,049,116	0	23,563,956	583,547		24,147,503	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	10,889,405	A8Ø	10,889,405	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A6Ø	0	77		
78	Airport							0		AØ1	0	78		
79	Landfill/garbage							0	1,877,166	A81	1,877,166	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	2,360,047	A80	2,360,047	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	58,034						58,034		A89	58,034	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	30,498						30,498		A89	30,498	92
93	Ambulance charges	3,494,126						3,494,126		A89	3,494,126	93
94	Sidewalk street repair charges	132,036						132,036		A44	132,036	94
95	Housing and urban renewal charges	657,874						657,874		A50	657,874	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	4,000						4,000		A03	4,000	98
99	Library charges	13,656						13,656		A89	13,656	99
100	Park, recreation, and cultural charges	1,227,427	113,959					1,341,386		A61	1,341,386	100
101	Animal control charges	3,990						3,990		A89	3,990	101
102	Other charges - Specify							0			0	102
103	Traffic Analysis and other miscellaneous	229,121						229,121			229,121	103
104	TOTAL CHARGES FOR SERVICE	5,850,762	113,959	0	0	0	0	5,964,721	15,126,618		21,091,339	104
105												105
106	Section F - SPECIAL ASSESSMENTS					200,558		200,558		U01	200,558	106
107	Section G - MISCELLANEOUS											107
108	Contributions	183,651	241,040			1,465,501		1,890,192	13,818,628	U99	15,708,820	108
109	Deposits and sales/fuel tax refunds	274,967						274,967	38,853	U99	313,820	109
110	Sale of property and merchandise	22,402	62,150					84,552		U11	84,552	110
111	Fines	209,878						209,878		U30	209,878	111
112	Internal service charges							0	8,562,929	NR	8,562,929	112
113	Other miscellaneous - Specify							0			0	113
114	Miscellaneous Reimbursements- Insurance	191,742	3,777					195,519			195,519	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	882,640	306,967	0	0	1,465,501	0	2,655,108	22,420,410		25,075,518	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	57,351,148	16,804,210	12,434,056	10,107,791	7,715,175	0	104,412,380	38,390,470		142,802,850	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	71,011						71,011	-170,720	NR	-99,709	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		643,214			18,962,083		19,605,297		NR	19,605,297	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	7,706,205	194,057			29,941,117		37,841,379	6,141,465		43,982,844	127
128	Internal TIF loans and transfers in	1,054,215		460,924	10,828,537	1,064,013		13,407,689			13,407,689	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	8,831,431	837,271	460,924	10,828,537	49,967,213	0	70,925,376	5,970,745		76,896,121	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	66,182,579	17,641,481	12,894,980	20,936,328	57,682,388	0	175,337,756	44,361,215		219,698,971	132
133												133
134	Beginning fund balance July 1, 2016	31,555,463	17,474,309	6,665,816	2,963,773	22,587,363		81,246,724	165,034,850		246,281,574	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	97,738,042	35,115,790	19,560,796	23,900,101	80,269,751	0	256,584,480	209,396,065		465,980,545	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	8,445,399	1,217,127					9,662,526		E62	9,662,526	2
3	Purchase of land and equipment	411,816	999					412,815		G62	412,815	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	36,507						36,507		E89	36,507	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	38,453						38,453		E59	38,453	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	7,690,218	1,153,225					8,843,443		E24	8,843,443	13
14	Purchase of land and equipment	92,247						92,247		G24	92,247	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,741,782						4,741,782		E32	4,741,782	16
17	Purchase of land and equipment	66,446						66,446		G32	66,446	17
18	Building inspections — Current operation	1,006,891						1,006,891		E66	1,006,891	18
19	Purchase of land and equipment	7,982						7,982		G66	7,982	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	83,435						83,435		E66	83,435	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	290,145						290,145		E32	290,145	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,613,407	273,231					2,886,638		E89	2,886,638	27
28	Purchase of land and equipment	1,616	972,069					973,685		G89	973,685	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	25,526,344	3,616,651		0	0	0	29,142,995			29,142,995	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,645,483						3,645,483		E44	3,645,483	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		771,982					771,982		E44	771,982	48
49	Traffic control safety — Current operation	1,283,169						1,283,169		E44	1,283,169	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	4,785						4,785		E44	4,785	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	2,229,048						2,229,048		E44	2,229,048	54
55	Purchase of land and equipment	47,246						47,246		G44	47,246	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	97,588						97,588		E81	97,588	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,275,090						1,275,090		E89	1,275,090	65
66	Purchase of land and equipment	8,642						8,642		G89	8,642	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	8,591,051	771,982		0	0	0	9,363,033			9,363,033	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	994,657	108,914					1,103,571		E79	1,103,571	97
98	Purchase of land and equipment	480						480		G79	480	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	995,137	108,914		0	0	0	1,104,051			1,104,051	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,570,131	16,080					2,586,211		E52	2,586,211	122
123	Purchase of land and equipment	1,634	91,153					92,787		G52	92,787	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,739,081						2,739,081		E61	2,739,081	127
128	Purchase of land and equipment	7,436	5,087					12,523		G61	12,523	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,177,709	36,202					2,213,911		E61	2,213,911	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	9,962						9,962		E03	9,962	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	144,556						144,556		E61	144,556	135
136	Other culture and recreation	217	27,105					27,322		E61	27,322	136
137	Purchase of land and equipment		131,475					131,475		G61	131,475	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	7,650,726	307,102		0	0	0	7,957,828			7,957,828	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	15,530						15,530		E89	15,530	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	4,296,635	159,474	64,774				4,520,883		E89	4,520,883	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	343,103	249,027					592,130		E50	592,130	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	985,032						985,032		E29	985,032	148
149	Purchase of land and equipment	6,265						6,265		G29	6,265	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,282,613				1,282,613		E89	1,282,613	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,646,565	408,501	1,347,387	0	0	0	7,402,453			7,402,453	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,045,788						1,045,788		E29	1,045,788	160
161	Purchase of land and equipment	31,100						31,100		G29	31,100	161
162	Clerk, Treasurer, financial administration — Current operation	1,289,187						1,289,187		E23	1,289,187	162
163	Purchase of land and equipment	97,110						97,110		G23	97,110	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	757,475						757,475		E25	757,475	166
167	Purchase of land and equipment	5,820						5,820		G25	5,820	167
168	City hall and general buildings — Current operation	240,874						240,874		E31	240,874	168
169	Purchase of land and equipment	3,498						3,498		G31	3,498	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	487,464						487,464		E89	487,464	171
172	Other general government — Current operation	3,185,943						3,185,943		E89	3,185,943	172
173	Purchase of land and equipment	600,306						600,306		G89	600,306	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	7,744,565	0	0	0	0	0	7,744,565			7,744,565	176
177	Section G — DEBT SERVICE		255,974		21,908,787	261,678		22,426,439			22,426,439	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	255,974	0	21,908,787	261,678	0	22,426,439			22,426,439	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						27,178,046		27,178,046			27,178,046	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	27,178,046	0			27,178,046	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						12,181,978		12,181,978			12,181,978	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	12,181,978	0	12,181,978			12,181,978	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	39,360,024	0	39,360,024			39,360,024	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	56,154,388	5,469,124	1,347,387	21,908,787	39,621,702	0	124,501,388			124,501,388	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF West Des Moines		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							9,231,739		E80	9,231,739	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,804,263		E81	1,804,263	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							2,110,747		E80	2,110,747	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF West Des Moines							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237			
238	Other business type — Current operation									E89	0	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service										0	242			
243	Enterprise Capital Projects								2,203,553		2,203,553	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify											245			
246	Vehicle Maintenance								920,139		920,139	246			
247	Vehicle Replacement								1,208,242		1,208,242	247			
248	Health & Dental Insurance								5,246,643		5,246,643	248			
249	Workers Comp								507,356		507,356	249			
250	Technology Replacement								30,116		30,116	250			
251	TOTAL BUSINESS TYPE ACTIVITIES								23,262,798		23,262,798	251			
252												252			
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	56,154,388	5,469,124	1,347,387	21,908,787	39,621,702	0	124,501,388	23,262,798		147,764,186	253			
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254			
255	Regular transfers out	4,870,788	10,719,794			21,983,509		37,574,091	6,408,753		43,982,844	255			
256	Internal TIF loans/repayments and transfers out			13,407,689				13,407,689			13,407,689	256			
257								0			0	257			
258	TOTAL OTHER FINANCING USES	4,870,788	10,719,794	13,407,689	0	21,983,509	0	50,981,780	6,408,753		57,390,533	258			
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	61,025,176	16,188,918	14,755,076	21,908,787	61,605,211	0	175,483,168	29,671,551		205,154,719	259			
260												260			
261	Ending fund balance June 30, 2017:											261			
262	Governmental:											262			
263	Nonspendable							0			0	263			
264	Restricted		18,960,976	4,805,720	1,991,314	26,627,171		52,385,181			52,385,181	264			
265	Committed							0			0	265			
266	Assigned							0			0	266			
267	Unassigned	36,712,866	-34,104			-7,962,631		28,716,131			28,716,131	267			
268	Total Governmental	36,712,866	18,926,872	4,805,720	1,991,314	18,664,540	0	81,101,312			81,101,312	268			
269	Proprietary								179,724,514		179,724,514	269			
270	Total ending fund balance June 30, 2017	36,712,866	18,926,872	4,805,720	1,991,314	18,664,540	0	81,101,312	179,724,514		260,825,826	270			
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	97,738,042	35,115,790	19,560,796	23,900,101	80,269,751	0	256,584,480	209,396,065		465,980,545	271			
272												272			

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;">CITY OF West Des Moines</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 1,075,630 M94 M52 M62 M80 6,407,345 M81 M89 \$ 39,726		Purpose Highways..... All other.....		Amount paid to State L44 \$ 164,639 L89 \$ 41,280				
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....					Amount - Omit cents Z00 \$ 31,253,556					
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
9. Other-Specify G.O.	19U 114,090,000	29U 17,900,000	39U 17,860,000	49U 114,130,000	49U	49U	49U	189	4,040,286	
10. Installment Contracts	19U 1,651,755	29U	39U 334,640	49U	49U	49U	49U 1,317,115	189		
11. Note payable	19U 0	29U 643,214	39U 80,816	49U	49U	49U	49U 562,398	189	10,518	
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
<b>Total long-term debt</b>	<b>115,741,755</b>	<b>18,543,214</b>	<b>18,275,456</b>	<b>114,130,000</b>	<b>0</b>	<b>0</b>	<b>1,879,513</b>	<b>4,050,804</b>		
<b>B. Short-term debt</b>		Amount - Omit cents								
Outstanding as of JULY 1, 2016		61V \$ 0								
Outstanding as of JUNE 30, 2017		64V \$ 0								
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>									
Assessed Valuations by Levy Authority and County, AY2015/FY2017				Amount - Omit cents						
Actual valuation -- January 1, 2015				\$	6,961,608,889	x .05 = \$		348,080,444		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$ 26,627,171		123,303,795	149,930,966					
REMARKS										